

# Instructions for Form BR-18

## Quarterly Statement of Estimated Income Tax Due

### Purpose of the Form

Businesses, such as corporations, s-corporations, partnerships, trusts, and limited liability companies use Form BR-18 for remitting estimated tax payments. Self-employed individuals should use Form IR-18. Using our official forms (including any preprinted forms) will speed the processing of payments, and will help prevent common errors that can result in audit notices. If necessary, cross out any errors on the preprinted forms and print the correct information. Add any missing items, such as your suite number. If the address on the preprinted form is not correct, cross out the old address and print the new address. In addition, complete **Form IT-9: Change of Address** which is available for download at [www.columbus-tax.net](http://www.columbus-tax.net).

### Who Must File

Every taxpayer (other than a self-employed taxpayer) who engages in any business, profession, enterprise or activity subject to the tax imposed upon net profits must file a declaration of estimated taxes using Form BR-21 (which serves as voucher one). Thus, Form BR-21 must be filed even if you are a pass-through entity for Federal and State income tax purposes. If you do not pay the total amount of estimated tax with Form BR-21, you must remit your installment payments using Form BR-18.

### When to File

Form BR-21, which serves as voucher one, must be filed by the fifteenth day of the fourth month of your tax year (even if you are on Federal extension). For calendar year taxpayers, this would be April 15th. Form BR-18 Vouchers 2, 3, and 4 are due on the 15<sup>th</sup> day of the sixth, ninth and twelfth month of your tax year. For calendar year taxpayers, the payment and vouchers are due June 15<sup>th</sup>, September 15<sup>th</sup>, and December 15<sup>th</sup>. Failure to make timely payments of estimated city taxes may result in penalty and interest assessments.

### General Instructions

Unlike the Federal Internal Revenue Code [Sec. 6655(e)], the Columbus City Codes make no provision for calculating estimated tax payments based on an "annualized income installment method". The Columbus City Codes [Sec. 361.25] require that each estimated tax payment "be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax" and that a declaration of estimated tax which is less than **80%** of the tax shown on the final return shall not be considered filed in good faith. Thus, even if a business is seasonal, city estimated tax payments cannot be based on quarterly earnings, but instead must be based on estimated annual taxable income.

### Specific Instructions

#### **Line 1**

Indicate the amount of the installment.

#### **Line 2**

Indicate the amount of unused credit (including pre-payment amounts made on an earlier voucher), if any, to be applied to this installment. Credit for overpayment of your prior year's taxes may be applied entirely to the first installment made with Form BR-21, or apportioned to each installment made with Form BR-18.

#### **Line 3**

Subtract line 2 from line 1. This is the amount of payment due. Your payment should match this amount.

### Where to File

Make checks payable to: **CITY TREASURER**  
Mail to: **Columbus Income Tax Division**  
**PO Box 182158**  
**Columbus, OH 43218-2158**